

DCED-CLGS-04

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2025 ANNUAL REPORT OF MUNICIPAL AUTHORITIES AND NON-PROFITS

BATH BOROUGH STORMWATER AUTHORITY 482548

MUNICIPAL AUTHORITY INFORMATION

Information on file

Name: BATH BOROUGH STORMWATER AUTHORITY

Address: 121 SOUTH WALNUT STREET

BATH, PA 18014

Phone: (484) 281-3451

Fax:

Contact Person: BRADFORD FLYNN

Title: STORMWATER AUTHORITY

Email: MANAGER@BOROUGHOFBATH.ORG

Year Authority Organized 2024

Year Authority Terminates 2074

Fiscal Year Ends (month/day): 12/31

Number of Employees

Full Time Equivalent: 0

Part Time Equivalent: 0

Filing Status: Active

Facility Type:

Storm Water

BATH BOROUGH STORMWATER AUTHORITY**AUTHORITY OFFICIALS LIST**

President Address: Phone: Fax: e-mail:	MANNY MIRABITO 121 S. WALNUT STREET BATH, PA 18014 (610) 837-6525
Secretary Address: Phone: Fax: e-mail:	PAMELA ROMANISHAN 121 S. WALNUT STREET BATH, PA 18014 (610) 837-6525
Treasurer Address: Phone: Fax: e-mail:	BRIAN SCHOENEGER 121 S. WALNUT STREET BATH, PA 18014 (610) 837-6525
Solicitor Address: Phone: Fax: e-mail:	SALZMANN HUGHES, P.C. 79 ST. PAUL DRIVE CHAMBERSBURG, PA 17201 (717) 263-2121

BATH BOROUGH STORMWATER AUTHORITY

GEOGRAPHICAL AREAS SERVED

Municipality Name

BATH BORO

County

NORTHAMPTON

BATH BOROUGH STORMWATER AUTHORITY

STATEMENT OF NET POSITION FOR THE FISCAL YEAR ENDING 2025

CURRENT ASSETS	
Cash and cash equivalents	153,553
Investments	
Receivables (net of allowance for uncollectibles)	
Lease rental payments receivable (Financing authorities, only)	
Due from other governments	
Inventories	
Prepays	
Restricted current assets:	
Cash or cash equivalents	
Investments	
Lease rental payments receivable (Financing authorities, only)	
Intergovernmental receivables	
Other current assets	
TOTAL CURRENT ASSETS	153,553
NON-CURRENT ASSETS	
Restricted non-current assets:	
Investments	
Lease rental payments receivable (Financing authorities, only)	
Capital assets not being depreciated:	
Land	
Construction in progress	
Capital assets net of accumulated depreciation:	
Buildings and system	
Improvements other than buildings	
Furnishings, machinery and equipment	
Infrastructure	
Lease rental payments receivable (Financing authorities, only)	
Other non-current assets	
TOTAL NON-CURRENT ASSETS	0
TOTAL ASSETS	153,553

DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount of debt refundings	
Deferrals related to pensions	
Other deferred outflows of resources	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	153,553

CURRENT LIABILITIES	
Accounts payable	
Accrued payroll and withholdings	
Accrued interest payable	
Due to other governments	4,372
Unearned revenue	
Funds held as fiduciary	
Debt due within one year	
Other current liabilities	
TOTAL CURRENT LIABILITIES	4,372

NON-CURRENT LIABILITIES	
Debt due in more than one year	
Net pension liabilities	
Other non-current liabilities	
TOTAL NON-CURRENT LIABILITIES	0
TOTAL LIABILITIES	4,372

DEFERRED INFLOWS OF RESOURCES	
Deferred amount on debt refundings	
Deferrals related to pensions	
Other deferred inflows of resources	
TOTAL DEFERRED INFLOWS OF RESOURCES	0
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	4,372

NET POSITION	
Net investment in capital assets	
Restricted	
Unrestricted	149,181
TOTAL NET POSITION	149,181
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND NET POSITION	153,553

BATH BOROUGH STORMWATER AUTHORITY
Storm Water
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDING 2025**

STORM WATER OPERATING REVENUES	
Charges for service	248,850
Lease rental income (Financing authorities, only)	
Operating grants:	
Federal	
State	
Local	
Other	
Contributions	
Interest income	
Assessment revenue*	
Payments in lieu of assessments*	
Program income*	
Other operating revenue	
TOTAL STORM WATER OPERATING REVENUES	248,850

STORM WATER OPERATING EXPENSES	
Administrative	42,590
Contracted services	112,557
Personnel services	
Supplies and materials	1,176
Repairs and maintenance	11,061
Utilities	
Other services and charges	
Depreciation and amortization	
Fundraising*	
Program services*	
Other operating expenses	
TOTAL STORM WATER OPERATING EXPENSES	167,384
STORM WATER OPERATING INCOME (LOSS)	81,466

STORM WATER NONOPERATING REVENUES / (EXPENSES)	
Nonoperating grants:	
Federal	
State	

Local	
Other	
Investment earnings / (losses)	5,839
Interest expense	
Gain / (loss) on sale of assets	
Other financing sources / (uses)	61,876
Other nonoperating revenues	
Other nonoperating (expenses)	
Debt service principal and interest (expense)**	
TOTAL STORM WATER NONOPERATING REVENUES (EXPENSES)	67,715
CAPITAL CONTRIBUTIONS	
CHANGE IN NET POSITION	149,181
NET POSITION - BEGINNING OF YEAR	
PRIOR PERIOD ADJUSTMENT	
STORM WATER NET POSITION - END OF YEAR	149,181

*Business/Neighborhood Improvement Districts

**see the Authorities and Non-Profits Annual Financial Report Tip Sheet available from your Start Page.

BATH BOROUGH STORMWATER AUTHORITY
STATEMENT OF FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDING 2025

ASSETS		
	Trust Funds	Custodial Funds
Cash and cash equivalents		
Receivables		
Investments, at fair value		
Restricted assets:		
Temporarily restricted:		
Cash, or cash equivalents		
Investments		
Intergovernmental receivables		
Permanently restricted:		
Investments		
Other assets		
TOTAL ASSETS	0	0

DEFERRED OUTFLOWS OF RESOURCES		
	Trust Funds	Custodial Funds
Other deferred outflows of resources		
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	0	0

LIABILITIES		
	Trust Funds	Custodial Funds
Accounts payable and other current liabilities		
Due to other governments		
Unearned revenue		
Debt due within one year		
Other liabilities		
TOTAL LIABILITIES	0	0

DEFERRED INFLOWS OF RESOURCES		
	Trust Funds	Custodial Funds
Other deferred inflows of resources		
TOTAL DEFERRED INFLOWS OF RESOURCES	0	0
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	0	0

NET POSITION		
	Trust Funds	Custodial Funds
Assets held in trust for pension/other postemployment benefits		
Other		
TOTAL NET POSITION	0	0
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	0	0

BATH BOROUGH STORMWATER AUTHORITY

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FOR THE FISCAL YEAR ENDING 2025

ADDITIONS		
Contributions		
	Trust Funds	Custodial Funds
Employer		
Plan members		
Private donations		
Other		
TOTAL CONTRIBUTIONS	0	0
Investment Earnings		
	Trust Funds	Custodial Funds
Interest		
Net increase / (decrease) in the fair value of investments		
Other		
TOTAL INVESTMENT EARNINGS	0	0
	Trust Funds	Custodial Funds
Less investment expenses		
TOTAL ADDITIONS	0	0
DEDUCTIONS		
	Trust Funds	Custodial Funds
Benefits		
Administrative expenses		
Other		
TOTAL DEDUCTIONS	0	0
NET POSITION		
	Trust Funds	Custodial Funds
CHANGE IN NET POSITION	0	0
NET POSITION - BEGINNING OF YEAR	0	0
PRIOR PERIOD ADJUSTMENT		
NET POSITION - END OF YEAR	0	0

Purpose	Issuance Type	Issue Year (YYYY)	Maturity Year (YYYY)	Original Amount of Issue	Outstanding Beginning of Year	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End
						Total Bonds and Notes Outstanding			\$0
						Capitalized Lease Obligations			
						Plus (Less) Unamortized Premium (Discount)			
						NET DEBT			\$0

SIGNATURE AND VERIFICATION

I certify that the foregoing information is correct and complete for the 2025 municipal Authority's fiscal year.

Name: Paul G. Mack, CPA

Title: Partner

Phone: (610) 435-7489